

PARTIES RECEIVING THIS NOTICE OF SEVENTEENTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

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Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., et al. : 08-13555 (JMP)
:
Debtors. : (Jointly Administered)
-----x

**NOTICE OF HEARING ON DEBTORS' SEVENTEENTH
OMNIBUS OBJECTION TO CLAIMS (SETTLED DERIVATIVE CLAIMS)**

PLEASE TAKE NOTICE that on May 28, 2010, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), filed their seventeenth omnibus objection to claims (the “Debtors’ Seventeenth Omnibus Objection to Claims”), and that a hearing (the “Hearing”) to consider the Debtors’ Seventeenth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York,

New York 10004, on **August 4, 2010 at 11:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' Seventeenth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **July 1, 2010 at 4:00 p.m. (Eastern Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' Seventeenth Omnibus Objection to Claims or any claim set

forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' Seventeenth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: May 28, 2010
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman
Randi W. Singer

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : **Chapter 11 Case No.**
: :
LEHMAN BROTHERS HOLDINGS INC., et al. : **08-13555 (JMP)**
: :
Debtors. : **(Jointly Administered)**
-----x

**DEBTORS' SEVENTEENTH OMNIBUS
OBJECTION TO CLAIMS (SETTLED DERIVATIVE CLAIMS)**

**THIS OBJECTION SEEKS TO REDUCE AND ALLOW CERTAIN
FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS
OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON
THE EXHIBIT ATTACHED TO THIS OBJECTION.**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, AIMÉE N. BLANCHARD, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

Relief Requested

1. The Debtors file this seventeenth omnibus objection to claims (the “Seventeenth Omnibus Objection to Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking entry of an order reducing and allowing the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed on Exhibit A (collectively, the “Settled Derivative Claims”) should be reduced and allowed on the basis that, pursuant to this Court’s order approving procedures for the settlement or assumption and assignment of prepetition derivative contracts (the “December Order”) [Docket No. 2257], claimants and the Debtors have negotiated and agreed in writing to a claim value that is not reflected on the proof of claim form. The Debtors, therefore, request that the Court reduce each such claim to the amount listed on Exhibit A under the column heading “*Modified Claim Amount*” and allow each such claim only to the extent of such modified amount.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

6. On December 16, 2008, the Court entered the December Order, which approved and established specific procedures by which Debtors could settle claims arising from the termination of prepetition derivative contracts.

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Settled Derivative Claims Should Be Reduced and Allowed

9. The Debtors have begun their review of the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent and have identified the claims on Exhibit A as being claims that, pursuant to the December Order, the Debtors specifically negotiated an agreement with claimants for a total claim value that is not the value currently reflected on claimants' proofs of claim.

10. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). If an objection refuting at least one of the claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc'n Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. Pursuant to the December Order, the Debtors engaged in negotiations with certain claimants that had filed proofs of claim against the Debtors asserting obligations based on prepetition derivative contracts. The Debtors and these claimants have negotiated and agreed to claim values that are not reflected on the proof of claim forms. The agreements regarding the claim values are reflected in written "Termination Agreements" executed by the relevant Debtor and the holder of the Settled

Derivative Claims.¹ The holders of the Settled Derivative Claims agreed to reduce their claims to the amounts reflected on Exhibit A under the column heading “*Modified Claim Amount*.” Because the modified claim amount has been acknowledged by each holder of the Settled Derivative Claims or its counsel through the execution of the relevant Termination Agreement, it is clear that these claimants support the reduction and allowance of the Settled Derivative Claims. Accordingly, in order to properly reflect the Debtors’ and claimants’ agreements with respect to the value of these claims, the Debtors request that the Court reduce each Settled Derivative Claim to the amount listed on Exhibit A under the column heading “*Modified Claim Amount*” and allow each such claim only to the extent of such modified amount.

Notice

12. No trustee has been appointed in these chapter 11 cases. Notice of this Seventeenth Omnibus Objection to Claims has been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors’ Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, in accordance with the Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, dated February 13, 2009 [Docket No. 2837] and the Procedures Order. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

¹ The Debtors have not attached such Termination Agreements to this Objection but can make them available to the Court should the Court elect to review them.

13. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: May 28, 2010
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman
Randi W. Singer

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Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | CLAIM AMOUNT |
|---|--|---------|------------|---|-----------|----------------|---|-----------|----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | |
| 1 | AGRIBANK, FCB ATTN: WILLIAM J. PREBIL, ASSOC. GENERAL CNSL. 375 JACKSON STREET SAINT PAUL, MN 55101 | 24530 | 09/21/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$1,470,239.00 | Lehman Brothers Holdings Inc. | Unsecured | \$1,466,739.00 |
| 2 | AGRIBANK, FCB ATTN: WILLIAM J. PREBIL, ASSOCIATE GENERAL COUNSEL 375 JACKSON STREET SAINT PAUL, MN 55101 | 24541 | 09/21/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$1,470,239.00 | Lehman Brothers Special Financing Inc. | Unsecured | \$1,466,739.00 |
| 3 | ASIA RECOVERY CO- INVESTMENT PARTNERS LP C/O WL ROSS & CO. LLC 1166 AVENUE OF THE AMERICAS, 27TH FLOOR ATTN: JAMES MCCARTHY NEW YORK, NY 10036 | 1095 | 11/25/2008 | Lehman Brothers Special Financing Inc. | Unsecured | \$68,264.61 | Lehman Brothers Special Financing Inc. | Unsecured | \$58,024.94 |
| 4 | ASIA RECOVERY FUND LP C/O WL ROSS & CO. LLC 1166 AVENUE OF THE AMERICAS, 27TH FLOOR ATTN: JAMES MCCARTHY NEW YORK, NY 10036 | 1094 | 11/25/2008 | Lehman Brothers Special Financing Inc. | Unsecured | \$165,785.69 | Lehman Brothers Special Financing Inc. | Unsecured | \$140,917.84 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | CLAIM AMOUNT |
|---|--|---------|------------|--|-----------|----------------|--|-----------|----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | |
| 5 | BREWSTER, MICHAEL J. 269 WEST LAKE BLVD MAHOPAC, NY 10541 | 28413 | 09/22/2009 | Lehman Brothers Commercial Corporation | Unsecured | \$355,073.06 | Lehman Brothers Commercial Corporation | Unsecured | \$223,000.00 |
| 6 | BUILDING EQUITY SOONER FOR TOMORROW THE SCHOOL DISTRICT OF GREENVILLE COUNTY, SOUTH CAROLINA ATTN: JEFF KNOTTS 301 CAMPERDOWN WAY GREENVILLE, SC 29602 | 14355 | 09/16/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$1,680,000.00 | Lehman Brothers Holdings Inc. | Unsecured | \$1,345,900.00 |
| 7 | BUILDING EQUITY SOONER FOR TOMORROW THE SCHOOL DISTRICT OF GREENVILLE COUNTY, SOUTH CAROLINA ATTN: JEFF KNOTTS 301 CAMPERDOWN WAY GREENVILLE, SC 29601 | 14356 | 09/16/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$1,680,000.00 | Lehman Brothers Special Financing Inc. | Unsecured | \$1,345,900.00 |
| 8 | CHRISTIAN RETIREMENT HOMES, INC. C/O LANE & WATERMAN LLP 220 N. MAIN STREET, SUITE 600 DAVENPORT, IA 52801 | 16124 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$64,129.74 | Lehman Brothers Special Financing Inc. | Unsecured | \$60,000.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | CLAIM AMOUNT |
|----|---|---------|------------|---|-----------|--------------|--|-----------|--------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | |
| 9 | COX COMMUNICATIONS, INC. C/O STACEY A. CARROLL, ESQ. DOW LOHNES PLLC 6 CONCOURSE PARKWAY, SUITE 1800 ATLANTA, GA 30328 | 904 | 11/24/2008 | Lehman Brothers Holdings Inc. | Unsecured | \$579,659.84 | Lehman Brothers Holdings Inc. | Unsecured | \$375,000.00 |
| 10 | COX COMMUNICATIONS, INC. C/O STACEY A. CARROLL, ESQ. DOW LOHNES PLLC 6 CONCOURSE PARKWAY, SUITE 1800 ATLANTA, GA 30328 | 905 | 11/24/2008 | Lehman Brothers Special Financing Inc. | Unsecured | \$579,659.84 | Lehman Brothers Special Financing Inc. | Unsecured | \$375,000.00 |
| 11 | CUNA MUTUAL LIFE INSURANCE COMPANY JOHN W. PETCHLER, MANAGING DIRECTOR, SR. VP CUNA MUTUAL GROUP MADISON, WI 53705-4454 | 25656 | 09/21/2009 | Luxembourg Residential Properties Loan Finance S.a.r.l. | Unsecured | \$371,206.88 | Lehman Brothers OTC Derivatives Inc. | Unsecured | \$325,000.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | CLAIM AMOUNT |
|----|---|---------|------------|--|-----------|----------------|--|-----------|----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | |
| 12 | DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: TCW ABSOLUTE RETURN CREDIT FUND LP C/O DEUTSCHE BANK SECURITIES INC. ATTN: RICHARD VICHAIDITH NEW YORK, NY 10005 | 16851 | 09/18/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$1,256,147.33 | Lehman Brothers Holdings Inc. | Unsecured | \$1,205,901.44 |
| 13 | DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: TCW ABSOLUTE RETURN CREDIT FD C/O DEUTSCHE BANK SECURITIES INC. ATTN: RICHARD VICHAIDITH NEW YORK, NY 10005 | 16853 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$1,256,147.33 | Lehman Brothers Special Financing Inc. | Unsecured | \$1,205,901.44 |
| 14 | DMR STRUCTURED ARBITRAGE MASTER FUND LTD C/O DECLARATION MANAGEMENT & RESEARCH LLC ATTN: LARRY GUILLARD 1800 TYSONS BLVD., SUITE 200 MCLEAN, VA 22102 | 15745 | 09/17/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$244,375.00 | Lehman Brothers Special Financing Inc. | Unsecured | \$207,720.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | CLAIM AMOUNT |
|----|---|---------|------------|--|-----------|------------------|--|-----------|-----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | |
| 15 | ETON PARK FUND, L.P. TRANSFEROR: MERIDIAN BANK, NA F/K/A COMMUNITY BANK OF ARIZONA, NA EATON PARK MASTER FUND, L.P. ATTN: SHAILINI RAO NEW YORK, NY 10022 | 24573 | 09/21/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$8,569,522.56 | Lehman Brothers Holdings Inc. | Unsecured | \$8,289,745.00 |
| 16 | ETON PARK FUND, L.P. TRANSFEROR: MERIDIAN BANK N.A. F/K/A COMMUNITY BANK OF ARIZONA, N.A. EATON PARK MASTER FUND, LTD. ATTN: SHAILINI RAO NEW YORK, NY 10022 | 24736 | 09/21/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$8,569,522.56 | Lehman Brothers Special Financing Inc. | Unsecured | \$8,289,745.00 |
| 17 | GENWORTH LIFE INSURANCE COMPANY FKA GENERAL ELECTRIC CAPITAL ASSURANCE COMPANY J.R. SMITH, ESQ HUNTON & WILLIAMS LLP RICHMOND, VA 23230 | 18967 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$61,540,563.00* | Lehman Brothers Special Financing Inc. | Unsecured | \$56,447,572.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | CLAIM AMOUNT |
|----|--|---------|------------|--|-----------|------------------|--|-----------|-----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | |
| 18 | GENWORTH LIFE INSURANCE COMPANY F/K/A GENERAL ELECTRIC CAPITAL ASSURANCE COMPANY C/O HUNTON & WILLIAMS LLP ATTN: J.R. SMITH, ESQ. RICHMOND, VA 23219 | 19249 | 09/18/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$61,540,563.00* | Lehman Brothers Holdings Inc. | Unsecured | \$56,447,572.00 |
| 19 | GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: ZAIS SCEPTICUS FUND I, LTD 30 HUDSON STREET, 36TH FLOOR Jersey City, NJ 07302 | 33584 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$4,255,212.69* | Lehman Brothers Special Financing Inc. | Unsecured | \$637,003.75 |
| 20 | GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: ZAIS SCEPTICUS FUND I, LTD. 30 HUDSON STREET, 36TH FLOOR Jersey City, NJ 07302 | 33587 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$4,255,212.69* | Lehman Brothers Holdings Inc. | Unsecured | \$637,003.75 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | CLAIM AMOUNT |
|----|--|---------|------------|--|-----------|----------------|--|-----------|----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | |
| 21 | GOODWIN HOUSE INCORPORATED C/O CHRISTIAN & BARTON, LLP 909 EAST MAIN STREET, SUITE 1200 RICHMOND, VA 23219-3095 | 16126 | 09/18/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$1,468,427.97 | Lehman Brothers Holdings Inc. | Unsecured | \$1,388,000.00 |
| 22 | GOODWIN HOUSE INCORPORATED C/O CHRISTIAN BARTON, LLP 909 EAST MAIN STREET, SUITE 1200 RICHMOND, VA 23219-3095 | 16171 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$1,468,427.97 | Lehman Brothers Special Financing Inc. | Unsecured | \$1,388,000.00 |
| 23 | GREYWOLF CAPITAL OVERSEAS FUND C/O GREYWOLF CAPITAL MANAGEMENT, LP 4 MANHATTANVILLE ROAD, SUITE 201 PURCHASE, NY 10577 | 27564 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$156,334.78* | Lehman Brothers Special Financing Inc. | Unsecured | \$148,518.13 |
| 24 | GREYWOLF CAPITAL OVERSEAS FUND C/O GREYWOLF CAPITAL MANAGEMENT LP 4 MANHATTANVILLE ROAD, SUITE 201 PURCHASE, NY 10577 | 27565 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$156,334.78* | Lehman Brothers Holdings Inc. | Unsecured | \$148,518.13 |

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | | CLAIM AMOUNT |
|----|---|---------|------------|--|-----------|-----------------|--|-----------|--|----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | | |
| 25 | GREYWOLF STRUCTURED PRODUCTS MASTER FUND LTD C/O GREYWOLF CAPITAL MANAGEMENT LP 4 MANHATTANVILLE ROAD, SUITE 201 PURCHASE, NY 10577 | 27566 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$3,759,557.00* | Lehman Brothers Special Financing Inc. | Unsecured | | \$3,383,601.30 |
| 26 | GREYWOLF STRUCTURED PRODUCTS MASTER FUND LTD C/O GREYWOLF ADVISORS LLC 4 MANHATTANVILLE ROAD, SUITE 201 PURCHASE, NY 10577 | 27590 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$3,759,557.00* | Lehman Brothers Holdings Inc. | Unsecured | | \$3,383,601.30 |
| 27 | GROWTH 105 CEDAR STREET SUMMERTON, SC 29483 | 18356 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$150,000.00 | Lehman Brothers Special Financing Inc. | Unsecured | | \$126,100.00 |
| 28 | GROWTH 105 CEDAR STREET SUMMERTON, SC 29483 | 18361 | 09/18/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$150,000.00 | Lehman Brothers Holdings Inc. | Unsecured | | \$126,100.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | CLAIM AMOUNT |
|----|---|---------|------------|--|-----------|-----------------|--|-----------|----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | |
| 29 | GUGGENHEIM PORTFOLIO COMPANY VII LLC C/O SCOGGIN CAPITAL MANAGEMENT ATTN: DANIEL TAUB, GC & CCO 660 MADISON AVENUE, 20TH FL. NEW YORK, NY 10065 | 17673 | 09/18/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$1,311,039.14* | Lehman Brothers Holdings Inc. | Unsecured | \$1,175,000.00 |
| 30 | GUGGENHEIM PORTFOLIO COMPANY VII LLC C/O SCOGGIN CAPITAL MANAGEMENT ATTN: DANIEL TAUB, GC & CCO 660 MADISON AVENUE, 20TH FL. NEW YORK, NY 10065 | 17674 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$1,311,039.14* | Lehman Brothers Special Financing Inc. | Unsecured | \$1,175,000.00 |
| 31 | IVY FIXED INCOME ALPHA TRANSPORT FUND, LTD. C/O IVY ASSET MANAGEMENT LLC ATTN: LEGAL DEPARTMENT ONE JERICHO PLAZA JERICHO, NY 11753 | 17887 | 09/18/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$44,130.62* | Lehman Brothers Holdings Inc. | Unsecured | \$21,558.60 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | | CLAIM AMOUNT |
|----|---|---------|------------|---|-----------|------------------|---|-----------|--|-----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | | |
| 32 | IVY FIXED INCOME ALPHA TRANSPORT FUND, LTD. C/O IVY ASSET MANAGEMENT LLC ATTN: LEGAL DEPARTMENT ONE JERICHO PLAZA JERICHO, NY 11753 | 19460 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$52,284.90* | Lehman Brothers Special Financing Inc. | Unsecured | | \$21,558.60 |
| 33 | JACKSON NATIONAL LIFE INSURANCE COMPANY ATTN: CHAD MYERS 1 CORPORATE WAY LANSING, MI 48951 | 19464 | 09/18/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$17,519,741.00* | Lehman Brothers Holdings Inc. | Unsecured | | \$17,206,203.00 |
| 34 | JACKSON NATIONAL LIFE INSURANCE COMPANY ATTN: CHAD MYERS 1 CORPORATE WAY LANSING, MI 48951 | 19465 | 09/18/2009 | Lehman Brothers Financial Products Inc. | Unsecured | \$20,468,667.00 | Lehman Brothers Financial Products Inc. | Unsecured | | \$20,023,758.00 |
| 35 | JACKSON NATIONAL LIFE INSURANCE COMPANY ATTN: CHAD MYERS 1 CORPORATE WAY LANSING, MI 48951 | 19466 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$17,519,741.00* | Lehman Brothers Special Financing Inc. | Unsecured | | \$17,206,203.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | | CLAIM AMOUNT |
|----|---|---------|------------|--|-----------|-----------------|--|-----------|--|-----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | | |
| 36 | KING STREET ACQUISITION COMPANY, LLC TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 12138 | 09/14/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$21,192,943.00 | Lehman Brothers Special Financing Inc. | Unsecured | | \$10,010,000.00 |
| 37 | KING STREET ACQUISITION COMPANY, LLC TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022 | 12139 | 09/14/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$21,192,943.00 | Lehman Brothers Holdings Inc. | Unsecured | | \$10,010,000.00 |
| 38 | LAS VEGAS MONORAIL PROJECT ATTN: CURTIS L MYLES III, PRESIDENT & CEO 3960 HOWARD HUGHES PARKWAY, SUITE 750 LAS VEGAS, NV 89169 | 44294 | 10/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$170,871.00 | Lehman Brothers Special Financing Inc. | Unsecured | | \$130,000.00 |
| 39 | LIBRA FUND L.P. C/O SEWARD & KISSEL LLP ATTN: ARLENE R ALVES, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017 | 33293 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$864,900.99* | Lehman Brothers Special Financing Inc. | Unsecured | | \$735,165.84 |

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | | CLAIM AMOUNT |
|----|--|---------|------------|---|-----------|---------------|---|-----------|--|--------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | | |
| 40 | LIBRA OFFSHORE LTD C/O SEWARD & KISSEL LLP ATTN: ARLENE R ALVES, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017 | 33292 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$216,225.25* | Lehman Brothers Special Financing Inc. | Unsecured | | \$183,791.46 |
| 41 | LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: NESTE OIL OYJ 810 SEVENTH AVENUE, 33RD FLOOR ATTN: VLADIMIR JELISAVCIC NEW YORK, NY 10019 | 13099 | 09/15/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$836,012.50* | Lehman Brothers Holdings Inc. | Unsecured | | \$752,411.25 |
| 42 | LONGACRE OPPORTUNITY FUND, LP AS ASSIGNEE OF SUNCOR ENERGY MARKETING INC. ATTN: VLADIMIR JELISAVCIC 810 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 100193 | 65633 | 11/20/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$62,650.00 | Lehman Brothers Holdings Inc. | Unsecured | | \$50,000.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | | CLAIM AMOUNT |
|----|---|---------|------------|---|-----------|--------------|---|-----------|--|--------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | | |
| 43 | LONGACRE OPPORTUNITY FUND, LP AS ASSIGNEE OF SUNCOR ENERGY MARKETING INC. ATTN: VLADIMIR JELISAVCIC 810 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 100193 | 65634 | 11/20/2009 | Lehman Brothers Commodity Services Inc. | Unsecured | \$62,650.00 | Lehman Brothers Commodity Services Inc. | Unsecured | | \$50,000.00 |
| 44 | LOURDES-NOREEN MCKEEN RESIDENCE FOR GERIATRIC CARE, INC. ATTN: FINANCE DIRECTOR 315 SOUTH FLAGLER DRIVE WEST PALM BEACH, FL 33401 | 31096 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$50,000.00 | Lehman Brothers Special Financing Inc. | Unsecured | | \$19,122.00 |
| 45 | MEDCENTRAL HEALTH SYSTEM ATTN: KENT R. SNYDER 335 GLESSNER AVENUE MANSFIELD, OH 44903 | 18078 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$905,000.00 | Lehman Brothers Special Financing Inc. | Unsecured | | \$900,000.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | | CLAIM AMOUNT |
|----|---|---------|------------|--|-----------|--------------|--|-----------|--|--------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | | |
| 46 | NESTE OIL OYJ CORPORATE RISK MANAGEMENT ATTN: MARJA MAKI KEILARANTA 21, ESPOO , FINLAND | 13100 | 09/15/2009 | Lehman Brothers Commodity Services Inc. | Unsecured | \$836,012.50 | Lehman Brothers Commodity Services Inc. | Unsecured | | \$752,411.25 |
| 47 | RESOLUTE ANETH, LLC JAMES M. PICCONE, PRESIDENT 1675 BROADWAY, SUITE 1950 DENVER, CO 80202 | 4757 | 06/03/2009 | Lehman Brothers Commodity Services Inc. | Unsecured | \$915,542.00 | Lehman Brothers Commodity Services Inc. | Unsecured | | \$850,000.00 |
| 48 | RIEDER, RICK M. & DEBRA L. ATTN: RICK RIEDER 270 DALE DRIVE SHORT HILLS, NJ 07078 | 12743 | 09/15/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$594,145.14 | Lehman Brothers Special Financing Inc. | Unsecured | | \$561,258.00 |
| 49 | RIEDER, RICK M. & DEBRA L. ATTN: RICK RIEDER 270 DALE DRIVE SHORT HILLS, NJ 07078 | 12744 | 09/15/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$594,145.14 | Lehman Brothers Holdings Inc. | Unsecured | | \$561,258.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | | CLAIM AMOUNT |
|----|---|---------|------------|---|-----------|-----------------|---|-----------|--|-----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | | |
| 50 | SCOGGIN WORLDWIDE FUND LTD. C/O SCOGGIN CAPITAL MANAGEMENT ATTN: DANIEL TAUB, GC & CCO 660 MADISON AVENUE, 20TH FL. NEW YORK, NY 10065 | 17669 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$3,193,476.79* | Lehman Brothers Special Financing Inc. | Unsecured | | \$2,750,000.00 |
| 51 | SCOGGIN WORLDWIDE FUND LTD. C/O SCOGGIN CAPITAL MANAGEMENT ATTN: DANIEL TAUB, GC & CCO 660 MADISON AVENUE, 20TH FL. NEW YORK, NY 10065 | 17672 | 09/18/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$3,193,476.79* | Lehman Brothers Holdings Inc. | Unsecured | | \$2,750,000.00 |
| 52 | SPCP GROUP, L.L.C. TRANSFEROR: ONEOK ENERGY SERVICES COMPANY LP As Agent for Silver Point Capital Fund LP and Silver Capital Offshore Fund, Ltd GREENWICH, CT 06830 | 7484 | 08/06/2009 | Lehman Brothers Commodity Services Inc. | Unsecured | \$16,597,219.56 | Lehman Brothers Commodity Services Inc. | Unsecured | | \$16,018,913.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | CLAIM AMOUNT |
|----|---|---------|------------|--|-----------|-----------------|--|-----------|-----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | |
| 53 | SPCP GROUP, L.L.C. TRANSFEROR: ONEOK ENERGY SERVICES COMPANY LP As Agent for Silver Point Capital Fund LP and Silver Capital Offshore Fund, Ltd GREENWICH, CT 06830 | 7485 | 08/06/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$16,597,219.56 | Lehman Brothers Holdings Inc. | Unsecured | \$16,018,913.00 |
| 54 | TABOR HILLS SUPPORTIVE LIVING, LLC 1347 CRYSTAL AVENUE NAPERVILLE, IL 60563 | 22713 | 09/21/2009 | Lehman No Case Asserted/All Cases Asserted | Unsecured | \$120,495.98 | Lehman Brothers Special Financing Inc. | Unsecured | \$109,288.15 |
| 55 | TABOR HILLS SUPPORTIVE LIVING, LLC 1347 CRYSTAL AVENUE NAPERVILLE, IL 60563 | 22714 | 09/21/2009 | Lehman No Case Asserted/All Cases Asserted | Unsecured | \$120,495.98 | Lehman Brothers Holdings Inc. | Unsecured | \$109,288.15 |
| 56 | TERWILLIGER PLAZA INC 2545 S.W. TERWILLIGER BOULEVARD PORTLAND, OR 97201 | 31954 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$36,371.25 | Lehman Brothers Special Financing Inc. | Unsecured | \$25,628.36 |
| 57 | TERWILLIGER PLAZA INC ATTN: CHIEF FINANCIAL OFFICER 2545 S.W. TERWILLIGER BOULEVARD PORTLAND, OR 97201 | 32309 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$36,371.25 | Lehman Brothers Holdings Inc. | Unsecured | \$25,628.36 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | CLAIM AMOUNT |
|----|--|---------|------------|--|-----------|------------------|--|-----------|-----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | |
| 58 | TUAS POWER LTD 111 SOMERSET ROAD #13-06 , 238164 SINGAPORE | 10184 | 09/03/2009 | Lehman Brothers Commodity Services Inc. | Unsecured | \$3,720,254.68* | Lehman Brothers Commodity Services Inc. | Unsecured | \$3,500,000.00 |
| 59 | TUAS POWER LTD 111 SOMERSET ROAD #13-06 , 238164 SINGAPORE | 10185 | 09/03/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$3,720,254.68* | Lehman Brothers Holdings Inc. | Unsecured | \$3,500,000.00 |
| 60 | WATERFALL EDEN MASTER FUND, LTD. C/O WATERFALL ASSET MANAGEMENT, LLC ATTN: BOBBY LIU ATTN: BRIAN BREAKSTONE NEW YORK, NY 10036 | 16733 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$15,590,767.97* | Lehman Brothers Special Financing Inc. | Unsecured | \$12,500,000.00 |
| 61 | WATERFALL EDEN MASTER FUND, LTD. C/O WATERFALL ASSET MANAGEMENT, LLC ATTN: BOBBY LIU ATTN: BRIAN BREAKSTONE NEW YORK, NY 10036 | 16734 | 09/18/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$15,590,767.97* | Lehman Brothers Holdings Inc. | Unsecured | \$12,500,000.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | CLAIM AMOUNT |
|----|--|---------|------------|--|-----------|---------------|--|-----------|--------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | |
| 62 | WHITWORTH UNIVERSITY BRIAN BENZEL, PH.D. VICE PRESIDENT FOR FINANCE AND ADMINISTRATION MCEACHRAN HALL SPOKANE, WA 99251 | 23471 | 09/21/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$172,455.00* | Lehman Brothers Holdings Inc. | Unsecured | \$50,171.00 |
| 63 | WHITWORTH UNIVERSITY BRIAN BENZEL, PH.D. VICE PRESIDENT FOR FINANCE AND ADMINISTRATION MCEACHRAN HALL SPOKANE, WA 99251 | 23472 | 09/21/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$172,455.00* | Lehman Brothers Special Financing Inc. | Unsecured | \$50,171.00 |
| 64 | WLR RECOVERY FUND II LP C/O WL ROSS & CO. LLC 1166 AVENUE OF THE AMERICAS, 27TH FLOOR ATTN: JAMES MCCARTHY NEW YORK, NY 10036 | 1092 | 11/25/2008 | Lehman Brothers Special Financing Inc. | Unsecured | \$78,809.11 | Lehman Brothers Special Financing Inc. | Unsecured | \$66,987.74 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | | CLAIM AMOUNT |
|----|--|---------|------------|---|-----------|-----------------|---|-----------|--|----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | | |
| 65 | WLR RECOVERY FUND LP C/O WL ROSS & CO. LLC 1166 AVENUE OF THE AMERICAS, 27TH FLOOR ATTN: JAMES MCCARTHY NEW YORK, NY 10036 | 1093 | 11/25/2008 | Lehman Brothers Special Financing Inc. | Unsecured | \$7,990.99 | Lehman Brothers Special Financing Inc. | Unsecured | | \$6,792.34 |
| 66 | ZAIS CL LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004- 1485 | 33591 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$2,778,144.81* | Lehman Brothers Special Financing Inc. | Unsecured | | \$2,676,981.21 |
| 67 | ZAIS CL LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004- 1485 | 33594 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$2,778,144.81* | Lehman Brothers Holdings Inc. | Unsecured | | \$2,676,981.21 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | | CLAIM AMOUNT |
|----|--|---------|------------|---|-----------|-----------------|---|-----------|--|----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | | |
| 68 | ZAIS MATRIX V-A CAYMAN LIMITED C/O SEWARD & KISSEL LLP3, 2ND FLOOR ATTN: JUSTIN L. SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004- 1485 | 33614 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$6,166,387.94* | Lehman Brothers Special Financing Inc. | Unsecured | | \$5,941,844.57 |
| 69 | ZAIS MATRIX V-A CAYMAN LIMITED C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004- 1485 | 33615 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$6,166,387.94* | Lehman Brothers Holdings Inc. | Unsecured | | \$5,941,844.57 |
| 70 | ZAIS MATRIX V-B LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ ONE BATTERY PARK PLAZA 322 NEW YORK, NY 10004- 1485 | 33616 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$4,347,927.62* | Lehman Brothers Holdings Inc. | Unsecured | | \$4,189,601.83 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | | CLAIM AMOUNT |
|----|--|---------|------------|---|-----------|------------------|---|-----------|--|-----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | | |
| 71 | ZAIS MATRIX V-B LP C/O SEWARD & KISSEL LLP3, 2ND FLOOR ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004- 1485 | 33617 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$4,347,927.62* | Lehman Brothers Special Financing Inc. | Unsecured | | \$4,189,601.83 |
| 72 | ZAIS MATRIX V-C LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004- 1485 | 33657 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$11,119,615.40* | Lehman Brothers Holdings Inc. | Unsecured | | \$10,714,704.79 |
| 73 | ZAIS MATRIX V-C LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004- 1485 | 33662 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$11,119,615.40* | Lehman Brothers Special Financing Inc. | Unsecured | | \$10,714,704.79 |
| 74 | ZAIS MATRIX VI-A LTD ATTN: RUSS PRINCE C/O ZAIS GROUP LLC 2 BRIDGE AVENUE, SUITE 322 RED BANK, NJ 07701- 1106 | 33618 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$7,042,774.55* | Lehman Brothers Holdings Inc. | Unsecured | | \$6,786,318.37 |

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | | CLAIM AMOUNT |
|----|--|---------|------------|--|-----------|-----------------|--|-----------|--|----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | | |
| 75 | ZAIS MATRIX VI-A LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485 | 33661 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$7,042,774.55* | Lehman Brothers Special Financing Inc. | Unsecured | | \$6,786,318.37 |
| 76 | ZAIS MATRIX VI-B L.P. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485 | 33581 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$3,486,089.32* | Lehman Brothers Holdings Inc. | Unsecured | | \$3,359,146.57 |
| 77 | ZAIS MATRIX VI-B L.P. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485 | 33660 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$3,486,089.32* | Lehman Brothers Special Financing Inc. | Unsecured | | \$3,359,146.57 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | | CLAIM AMOUNT |
|----|--|---------|------------|--|-----------|-----------------|--|-----------|--|----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | | |
| 78 | ZAIS MATRIX VI-C LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485 | 33658 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$8,897,345.32* | Lehman Brothers Holdings Inc. | Unsecured | | \$8,573,356.64 |
| 79 | ZAIS MATRIX VI-C LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485 | 33659 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$8,897,345.32* | Lehman Brothers Special Financing Inc. | Unsecured | | \$8,573,356.64 |
| 80 | ZAIS MATRIX VI-D LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485 | 33582 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$2,147,481.47* | Lehman Brothers Special Financing Inc. | Unsecured | | \$2,069,282.89 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | | CLAIM AMOUNT |
|----|--|---------|------------|--|-----------|-----------------|--|-----------|--|----------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | | |
| 81 | ZAIS MATRIX VI-D LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485 | 33625 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$2,147,481.47* | Lehman Brothers Holdings Inc. | Unsecured | | \$2,069,282.89 |
| 82 | ZAIS MATRIX VI-I L.P. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485 | 33588 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Unsecured | \$1,285,215.21* | Lehman Brothers Special Financing Inc. | Unsecured | | \$1,238,415.28 |
| 83 | ZAIS MATRIX VI-I L.P. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485 | 33590 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$1,285,215.21* | Lehman Brothers Holdings Inc. | Unsecured | | \$1,238,415.28 |
| 84 | ZURCHER KANTONALBANK ATTN:ESTHER KUONI & ROGER BACHMANN BAHNHOFSTRASSE 9 ZURICH, CH-8001 SWITZERLAND | 29413 | 09/22/2009 | Lehman Brothers Commercial Corporation | Unsecured | \$1,684,779.30* | Lehman Brothers Commercial Corporation | Unsecured | | \$1,441,297.82 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 17: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

| | NAME | CLAIM # | FILED DATE | ASSERTED | | | MODIFIED | | CLAIM AMOUNT |
|----|--|---------|------------|-------------------------------|-----------|------------------|-------------------------------|-----------|------------------|
| | | | | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | |
| 85 | ZURCHER KANTONALBANK ATTN: ESTHER KUONI & ROGER BACHMANN BAHNHOFSTRASSE 9 ZURICH, CH-8001 SWITZERLAND | 29414 | 09/22/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$1,684,779.30* | Lehman Brothers Holdings Inc. | Unsecured | \$1,441,297.82 |
| | | | | TOTAL | | \$454,621,251.08 | | TOTAL | \$397,001,204.06 |

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al. : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**

X

**ORDER GRANTING DEBTORS' SEVENTEENTH OMNIBUS
OBJECTION TO CLAIMS (SETTLED DERIVATIVE CLAIMS)**

Upon the seventeenth omnibus objection to claims, dated May 28, 2010 (the “Seventeenth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the “Procedures Order”), reducing and allowing the Settled Derivative Claims on the grounds that the Debtors and claimants have agreed upon a claim value not currently reflected on the proof of claim, all as more fully described in the Seventeenth Omnibus Objection to Claims; and due and proper notice of the Seventeenth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Seventeenth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Seventeenth Omnibus Objection to Claims.

Seventeenth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Seventeenth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Settled Derivative Claim listed on Exhibit 1 annexed hereto is hereby modified in the amount set forth on Exhibit 1 under the column heading "Modified Claim Amount"; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A to the Seventeenth Omnibus Objection to Claims but not on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2010
New York, New York

UNITED STATES BANKRUPTCY JUDGE